

General information about company		
Scrip code*	533212	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	BSE	
ISIN*	INE265D01015	
Name of company	GKB Ophthalmics Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2026	
Date of end of financial year	31-03-2027	
Date of board meeting when results were approved	12-08-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-07-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	OPHTHALMICS LENSES	
Start date and time of board meeting	12-08-2026 16:35	
End date and time of board meeting	12-08-2026 17:30	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There is no default on loans during the quarter under review.

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	639.89	639.89
	Other income	47.35	47.35
	Total income	687.24	687.24
2	Expenses		
(a)	Cost of materials consumed	328.77	328.77
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-18.5	-18.5
(d)	Employee benefit expense	221.77	221.77
(e)	Finance costs	29.86	29.86
(f)	Depreciation, depletion and amortisation expense	65.76	65.76
(g)	Other Expenses		
1	Other Expenses	133.52	133.52
	Total other expenses	133.52	133.52
	Total expenses	761.18	761.18
3	Total profit before exceptional items and tax	-73.94	-73.94
4	Exceptional items	0	0
5	Total profit before tax	-73.94	-73.94
6	Tax expense		
7	Current tax	-25.53	-25.53
8	Deferred tax	1.79	1.79
9	Total tax expenses	-23.74	-23.74
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	-50.2	-50.2
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	-50.2	-50.2
17	<u>Other comprehensive income net of taxes</u>	-5.09	-5.09
18	Total Comprehensive Income for the period	-55.29	-55.29
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	504.06	504.06	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-1	-1	
	Diluted earnings (loss) per share from continuing operations	-1	-1	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-1	-1	
	Diluted earnings (loss) per share from continuing and discontinued operations	-1	-1	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

1. These financial results have been prepared in conformity with the recognition and measurement principles in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued there under and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

2. The unaudited standalone financial results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 12, 2026 which has been subjected to review by the statutory auditors of the Company.

3. The Company's operations predominantly relates to manufacturing and trading in unfinished ophthalmics lenses made up of plastic. The Chief Operating Decision Maker (CODM) reviews the operations of the Company as one operating segment. Hence no separate segment information has been reported.

4. On November 21, 2025, the Government of India notified the four labour codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"). Based on the requirements of New Labour Codes and relevant Accounting Standards, the Company had estimated the liability for employee benefits, which had resulted in an incremental expense, on account of recognition of past service cost on account of gratuity liability to employees amounting to Rs. 29.59 lakhs and Rs. 120.69 lakhs during the quarter ended December 2025 and quarter ended March 31, 2026 respectively, which was reported as an exceptional item. The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.

5. The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures upto the third quarter of the financial year ended December 31, 2025, which were subject to limited review by the statutory auditors.

6. The figures of the previous year / periods have been reclassified / regrouped wherever necessary to confirm to current period.

Other Comprehensive Income			
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Re-measurement gains / (losses) on defined benefit plans	-6.88	-6.88
	Total Amount of items that will not be reclassified to profit and loss	-6.88	-6.88
2	Income tax relating to items that will not be reclassified to profit or loss	-1.79	-1.79
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	-5.09	-5.09

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICA	Certificate valid upto
1	MSKA & Associates, LLP	Yes	31-07-2027

General information about company	
Scrip code*	533212
NSE Symbol*	NOTLISTED
MSEI Symbol*	BSE
ISIN*	INE265D01015
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Level of rounding	Lakhs
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Reporting Quarter	First quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	OPHTHALMICS LENSES
Start date and time of board meeting	12-08-2026 16:35
End date and time of board meeting	12-08-2026 17:30
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (cd-mm-yyyy)
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	3303.97	3303.97
	Other income	72.53	72.53
	Total income	3376.5	3376.5
2	Expenses		
(a)	Cost of materials consumed	491.59	491.59
(b)	Purchases of stock-in-trade	2059.64	2059.64
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-284.72	-284.72
(d)	Employee benefit expense	360.5	360.5
(e)	Finance costs	51.25	51.25
(f)	Depreciation, depletion and amortisation expense	80.12	80.12
(g)	Other Expenses		
1	Other Expenses	406.29	406.29
	Total other expenses	406.29	406.29
	Total expenses	3164.67	3164.67
3	Total profit before exceptional items and tax	211.83	211.83
4	Exceptional items	0	0
5	Total profit before tax	211.83	211.83
6	Tax expense		
7	Current tax	17.96	17.96
8	Deferred tax	1.79	1.79
9	Total tax expenses	19.75	19.75
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	192.08	192.08
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	-7.43	-7.43
16	Total profit (loss) for period	184.65	184.65
17	<u>Other comprehensive income net of taxes</u>	-5.09	-5.09
18	Total Comprehensive Income for the period	179.56	179.56
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	100.689999999999	100.689999999999
	Total profit or loss, attributable to non-controlling interests	83.96	83.96

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	0	0	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
21	Details of equity share capital			
	Paid-up equity share capital	504.06	504.06	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	2	2	
	Diluted earnings (loss) per share from continuing operations	2	2	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2	2	
	Diluted earnings (loss) per share from continuing and discontinued operations	2	2	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

1. The unaudited consolidated financial results include results of GKB Ophthalmics Limited ("Holding Company"), its subsidiaries (together referred to as "the Group") and its share in associate, as referred below:

Name of the Company Relationship

1. GKB Ophthalmics Limited Holding Company
2. GSV Ophthalmics Private Limited (refer note 7) Subsidiary (till November 21, 2025)
3. GKB Ophthalmics Products [FZE] Wholly Owned Subsidiary (including its Subsidiaries and Associate)
 - a. Lensco – The Lens Company (Subsidiary)
 - b. Prescription Optical Products LLC (Subsidiary)
 - c. Prime Ophthalmic Products (PTY) Ltd (Subsidiary) (Till 2nd July 2026)
 - d. GKB Vision FZC (Associate - 49% Holding)

2. These financial results have been prepared in conformity with the recognition and measurement principles in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued there under and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

3. The above unaudited consolidated financial results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at their respective meetings held on August 12, 2026 which has been subjected to limited review by the Statutory Auditors of the Holding Company.

4. The Group's operations predominantly relates to manufacturing and trading in unfinished ophthalmics lenses made up of plastic. The Chief Operating Decision Maker (CODM) reviews the operations of the holding company as one operating segment. Hence no separate segment information has been furnished herewith.

5. On November 21, 2025, the Government of India notified the four labour codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"). Based on the requirements of New Labour Codes and relevant Accounting Standards, the Holding Company has estimated the liability for employee benefits, which has resulted in an incremental expense, on account of recognition of past service cost on account of gratuity and leave encashment liability to employees aggregating to Rs. 149.40 lakhs and Rs. 178.99 lakhs for the quarter ended March 31, 2026 and year ended March 31, 2026 respectively, which was reported as an exceptional item. The Holding Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, in future, as needed.

6. Subsequent to the quarter ended June 30, 2026, GKB Ophthalmics Products FZE completed the closure formalities of its subsidiary, Prime Ophthalmics Products PTY Limited (step-down subsidiary of the Holding Company) on July 02, 2026. The closure was undertaken pursuant to the challenges encountered in generating sufficient revenue and business opportunities and to avoid incurring further financial losses and the necessary statutory and regulatory formalities in this regard have been completed. Consequent to the closure of the step-down subsidiary and cessation of its operations, the investment held by the Group in the said subsidiary amounting to Rs. 43.50 lakhs had been written off during the quarter ended June 30, 2026.

Further, Prime Ophthalmics Products PTY Limited was not a material subsidiary of the Group and the closure of the same will not materially affect the Group's overall revenue, business and profitability.

7. The Board of Directors of GSV Ophthalmics Private Limited (GSV), a material subsidiary of the Holding company, had proposed its closure by opting for "Voluntary Winding Up" as it was not carrying any business since its inception. Accordingly, the Board of Directors and shareholders of its Holding Company, GKB Ophthalmics Limited, had approved the proposal of voluntary winding up of GSV vide Board meeting dated September 22, 2025 and shareholders' meeting through Postal Ballot conducted by remote e-voting dated November 01, 2025, respectively. The total investment of Rs 11.70 Crores has been received by the Holding company as on March 31, 2026. Also, an amount of Rs 69.72 lakhs as residual share of equity have been received in the form of deemed dividend.

8. The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the financial year ended December 31, 2025, which were subject to limited review by the statutory auditors.

9. The figures of the previous year / periods have been reclassified / regrouped wherever necessary to confirm to current period.

Textual Information(4)

Other Comprehensive Income			
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
1	Re-measurement gains / (losses) on defined benefit plans	-6.88	-6.88
	Total Amount of items that will be reclassified to profit and loss	-6.88	-6.88
4	Income tax relating to items that will be reclassified to profit or loss	-1.79	-1.79
5	Total Other comprehensive income	-5.09	-5.09

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	MSKA & Associates, LLP	Yes	31-07-2027